

**COUNTY OF YORK, VIRGINIA**  
**Annual Financial Report**  
**June 30, 2002**  
**Table of Contents**

	<b><u>Page Number</u></b>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal	A-1
Certificate of Achievement	A-17
Organizational Diagram of York County Government	A-18
County Officials	A-19
<b>FINANCIAL SECTION</b>	
Report of Independent Auditors	B-2
Combined Financial Statements (General Purpose Financial Statements):	
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units	B-6
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Unit	B-8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types and Discretely Presented Component Unit	B-9
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types and Discretely Presented Component Unit	B-10
Combined Statement of Cash Flows - All Proprietary Fund Types and Discretely Presented Component Unit	B-11
Statement of Changes in Plan Net Assets - Pension Trust Fund - Optional Plan – Discretely Presented Component Unit - School Board	B-12
Notes to General Purpose Financial Statements	B-13

## Table of Contents, Continued

	<b><u>Page Number</u></b>
<b>FINANCIAL SECTION, Continued</b>	
Combining, Individual Fund, and Account Group Financial Statements and Schedules - All Fund Types and Discretely Presented Component Unit - School Board:	
General Fund:	
Schedule of Revenues and Other Financing Sources - Budget and Actual	B-60
Schedule of Expenditures, Encumbrances and Other Financing Uses - Budget and Actual	B-64
Special Revenue Funds:	
Combining Balance Sheet	B-70
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-71
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	B-72
Debt Service Funds:	
Combining Balance Sheet	B-74
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-75
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	B-76
Capital Project Funds:	
Combining Balance Sheet	B-80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-81
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	B-82
Enterprise Funds:	
Combining Balance Sheet	B-84
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)	B-87
Combining Statement of Cash Flows	B-88
Schedule of Long-term Obligations	B-90
Agency Funds:	
Combining Balance Sheet	B-93
Combining Statement of Changes in Assets and Liabilities	B-94
General Fixed Assets Account Group:	
Schedule of General Fixed Assets - By Sources	B-98
Schedule of General Fixed Assets - By Function and Activity	B-99
Schedule of Changes in General Fixed Assets - By Function and Activity	B-100

## Table of Contents, Continued

	<b><u>Page Number</u></b>
<b>FINANCIAL SECTION, Concluded</b>	
Combining, Individual Fund, and Account Group Financial Statements and Schedules - All Fund Types and Discretely Presented Component Unit - School Board, concluded:	
General Long-term Obligations Account Group:	
Schedule of Changes in General Long-term Obligations	B-102
Schedule of General Obligation Bonds	B-103
Schedule of Literary Fund Loans	B-104
Schedule of Certificates of Participation, Capital Leases, Lease Revenue Refunding Bonds and Note Payable	B-105
Discretely Presented Component Unit - School Board:	
Combining Balance Sheet	B-108
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-111
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	B-112
Statement of Changes in Plan Net Assets - Pension Trust Fund - Optional Plan	B-114
Schedule of Long-term Obligations	B-115
Supplementary Information:	
Schedule of Expenditures of Federal Awards	B-118
Notes to Schedule of Expenditures of Federal Awards	B-120
Report of Independent Auditors on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	B-122
Report of Independent Auditors on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	B-124
Report of Independent Auditors on Compliance With Commonwealth of Virginia Laws, Regulations, Contracts and Grants	B-126
Schedule of Findings and Questioned Costs	B-128

## Table of Contents, Concluded

	<b><u>Page Number</u></b>
<b>STATISTICAL SECTION (Unaudited)</b>	
General Governmental Expenditures by Function	C-1
General Governmental Revenues by Source	C-2
Property Tax Levies and Collections	C-3
Assessed Value of Taxable Property	C-4
Property Tax Rates	C-5
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita	C-6
Ratio of Annual Debt Service for General Bonded Debt to Total General Expenditures	C-7
Sewer Revenue Bond Coverage	C-8
Demographic Statistics	C-9
Bank Deposits, Residential and Commercial Construction	C-10
Principal Property Taxpayers	C-11
Miscellaneous Statistics	C-12